



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27953 of 2026
& WMP Nos.30621 & 30622 of 2026**

M/S.Mahavatar Babaji Charitable Trust
(Represented by its Managing Trustee)
Geethalaya Apartments, No.7/13, Madley Road, T
Nagar, Chennai - 600017.
PAN AADTM4120G

..Petitioner(s)

Vs

1. The Commissioner of Income Tax, Exemptions,
Chennai,
Income Tax Department, No.121, Mahatma
Gandhi Road, Nungambakkam,
Chennai – 600 034.
2. The Assistant Commissioner of Income Tax,
Exemptions, Income Tax Department, No.121,
Mahatma Gandhi Road, Nungambakkam,
Chennai - 600034.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the records of the Writ Petitioner on the file of the First Respondent to quash the impugned order dated 22.03.2025 passed u/s 119(2)(b) of the Income Tax Act, 1961 in DIN Order No.ITBA/COM/F/17/2024-25/1074857587(1) pertaining to the Assessment Year 2020 -2021 and consequentially condone the delay in filing Form No.10(B).

For Petitioner(s):

Mr.A.S.Sriraman



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For Respondent(s):

Mr. V.J. Arulraj Senior,
Senior Standing Counsel (I.T)

ORDER

Order dated 22.03.2025 rejecting the petitioner's application to condone delay under Section 119(2)(b) of the Income-Tax Act, 1961 (the I-T Act) is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the audit report in Form 10B was filed by the petitioner on 16.01.2021 with a delay of one day and return of income for said year was filed on 13.02.2021. He also submits that the delay was occasioned on account of the COVID -19 pandemic. Referring to the impugned order, he submits that the petitioner's request for condonation of delay was rejected by relying on Circular No.16/2024. Citing an earlier order of this order dated 03.07.2026 in *John and Marie Almeida Educational Trust v. The Commissioner of Income-Tax (Exemptions) in W.P.No.15587 and 16818 of 2025*, learned counsel submits that this Court held that clause (b) of subsection (2) of Section 119 does not prescribe a time limit within which an application for condonation should be made.

3. Mr.V.J.Arulraj, learned senior standing counsel, appears on behalf of the respondents. He submits that the application was filed beyond the time



limits specified in Circular No.16/2024 and that it was not possible to condone delay on that account.

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4. The petitioner is a Charitable Trust. Exemptions were claimed in relation to the relevant assessment year. The audit report was filed with a delay of one day during the COVID-19 period. The only ground on which the application was rejected was the time limit prescribed in Circular No.16/2024. The statute does not prescribe a time limit. The preliminary consideration under the statute is whether genuine hardship would be caused to the assessee. Since the right to avail of exemptions is contingent on the filing of return of income along with audit report in Form 10B, there is no doubt that the petitioner would suffer genuine hardship for the delay of one day in filing of the audit report. Considering all these aspects, I am satisfied that the delay is liable to be condoned. Consequently, the impugned order is set aside and the respondents are directed to proceed further on the basis of this order.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

13-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To

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Exemptions, Chennai,
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